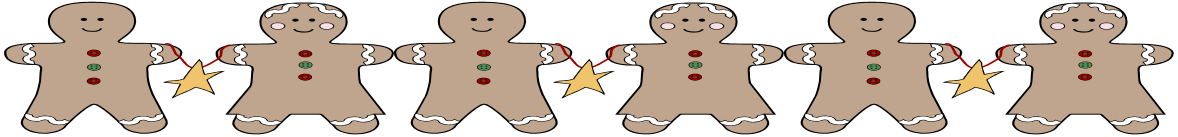


Property Writes

PROPERTY TAX DIVISION NEWS LETTER DECEMBER 2004



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Seasons Greetings

Property Tax Division
Utah State Tax Commission

***<http://www.tax.utah.gov/property>**

210 North 1950 West
Salt Lake City, UT 84134
(801) 297-3600

MESSAGE FROM THE DIRECTOR

- **Denny Lytle**

I love the holiday season. It is a time of year that gives us a chance to look back at where we have been and look forward to what is to come. During this past fall Lee Brennan and I had a chance to travel to each county and meet with nearly all of the county assessors in their own office. Except for the problem that 5000 miles of vehicle travel caused with Lee Brennan's back, it was a very valuable experience. I learned that I do not get out of the office enough and that my perceptions about the county officials are correct. The county officials now in place are the most competent, best educated and most dedicated group that I have seen in my twenty years in this business. While the work we do can sometimes be very challenging, the people I know I can always count on are the county officials. Every day I see professionalism and hard work exhibited by the county officials. I appreciate the opportunity to work with you.

I would also like to publicly thank my deputy, Lee Brennan for her service to the people of Utah. Lee is retiring in January and I will miss her wit, wisdom and insight. I have come to trust and rely on her completely. She has been my teacher, my friend, and a trusted adviser.

At this season I would like to thank you and your staff for the opportunity we have had to work at your side this last year. I hope that we have been helpful and added to your success. We will continue to face the many challenges of public service but I know that if we maintain our positive working relationships that we can do the right things for the people of Utah.

Sincere regards and best wishes for 2005.



WHERE AM I?



MOVING ON

- Lee Brennan

As I have said before, being a property tax administrator was not something I dreamed of from childhood. It just happened. But, it has been a very satisfying and rewarding 30 years; rewarding because of the many friendships and satisfying because of the many things we have accomplished together.

As Andy Warhol said, "They say time changes things, but you actually have to change them yourself." I am excited about changing, and moving onto the next chapter. This next chapter might be entitled, *Good Intentions*. I intend to spend more time breathing in the fresh air and beauty of the mountains. I intend to spend more time caring for the people I love. I intend to spend more time working in my new garden. I intend to spend more time reading the books stacking up on all the flat surfaces in the house. And, I intend to spend more time working to help improve the quality of life for those in our community.

Thank you all for your friendship and hard work. The property tax system in Utah is in very good hands.

NATURAL RESOURCES

- Paul Bredthauer

Oil and Gas companies continue to drill new wells in the State with most of the activity being in the Uintah Basin. The majority of the wells are gas wells and because of this activity the total gas production in the state has been flat. Oil production though continues to be on the decline. It looks like the values for these properties next year will be maintained due to the higher cost of both products.

Testing of the new computer system continues with improvements being implemented as recommended by the staff. The section is also in the process of testing an ArcPad GIS program to determine how this programs application can be used to improve our fieldwork. With this program aerial photos and locations of mining properties can be loaded on the note pad. A GPS instrument is connected to the note pad and shows your location. This looks to be promising as it shows roads that are not on topographical maps. The initial testing has been used in locating oil and gas wells but the potential to use in mining properties is promising.



WHERE AM I? Take the New Harmony exit in Iron County and go west one mile – look back.

CERTIFIED TAX RATES

- Blaine Smith

As we approach the Holiday Season the Tax Rate Team wishes to extend to all of you and your staff a Merry Christmas and a Happy New Year. When we tell people that we work in tax rates we are sometimes accused of having a few screws loose. We don't think so however, we feel that we have been blessed by getting to work with a lot of good people year round.

This has been a fun year. Scott Coverston, our DP guy, is continuing his efforts to enhance our system and to start helping us develop a package that can be given to the counties to help speed along the rate setting process. Our current system now allows us to view and analyze data much faster, thus enabling us to answer questions quicker and provide better service to you. Thanks to all of you for your patience as we have adjusted the system. Our annual trip to all the counties in early spring helped us understand some of the rate setting problems you face. This type of information has helped us in our review of our procedures and making them more compatible with what you do. We have also been able to meet with many of you at UAC meetings and other training sessions. Your kindness in allowing us to present information is very much appreciated.

Even though we haven't stepped into 2005, the new tax year has already started. We seem to have a bumper crop of calendar year entities that will be going through truth in taxation this year in order to have enough money to provide services. Good luck to all of you and if you need help in reviewing your data please let us know.

Again we would like to wish you and your staff the very best for the coming year.

GIS – NOMENCLATURE

-Terri Chidester

Happy holidays - it's that time of the year to start checking your list, to find out who has filed or not filed their annexations. In past years I have sent you a listing of everything that has been processed in our office. This year we have set up a site on the property tax web page (<http://www.propertytax.utah.gov/nomenclature/annexations.html>) for you to review. This web page will allow me to keep the list updated. Please remember to review this list at the end of December for the most current update. Also please let your staffs working with annexations know about this site. IF YOU WOULD LIKE A PAPER VERSION, PLEASE LET ME KNOW.

Any correspondence relating to annexations or boundary changes, please send to OR EMAIL:

Terri Chidester

TCHIDESTER@UTAH.GOV

Utah State Tax Commission

Property tax division

210 N 1950 W

SLC UT 84134

(801) 297-3612

EDUCATION

- **Ron Smith**

“Trainee” before “Licensed Appraiser”

At this year’s Assessor School, Mark Fagergren of the Division of Real Estate explained the new “Appraiser Trainee” status, especially as it affects the experience requirement to become a licensed appraiser. It appears that all new county and state employees who will work in real property appraisal should become Appraiser Trainees as soon as possible.

Mr. Fagergren reminded us that to become a licensed appraiser, the applicant must have a minimum of two years of full-time, real property appraisal experience. As of September 10, 2004, a person must be an Appraiser Trainee before any appraisal time will be counted towards becoming licensed. Experience time accrued before September 10, 2004, will count towards becoming licensed, but not time after September 10, unless the applicant is an Appraiser Trainee. That means that some employees who are not licensed and not trainees cannot count any experience earned since September 10 towards appraisal licensing.

75 hours of appraisal education (including a 15-hour USPAP class) are required to become an appraiser trainee. In order to facilitate newly hired employees, the Tax Commission is scheduling two additional classes:

March 22-23: Two-day USPAP class, Tax Commission Building

March 12-18: Course “A”, Salt Lake County Building (for new hires who can’t attend the January 24-28 class).

These classes are added to the existing Course “A” and “B” which are already scheduled for January and February. Call Colleen Southwick, (801) 297-3601, if you would like to register for any of these classes. If you need help obtaining or completing the Appraiser Trainee application form, call Ron Smith at (801) 297-3691.

WSATA will be held January 30 – February 4, 2005 in Logan, Utah. Course 100 – The Principles of Unitary Appraisal offers comprehensive treatment of unitary appraisal principles for beginning appraisers. The Advanced Course 101 topics will include: Issues in accounting and auditing, airline valuation and using the Airliner Price Guide, evolution of the telecommunications markets, and the impact of technology on value. For those interested in attending, contact Art Brownell at 297-3604 for a registration form.

IAAO NEWS

The Utah IAAO Chapter held the annual installation and awards banquet during this year’s Assessor School in Park City. The officers for 2005 are:

President, Cheryl Madson, Weber County Assessor

President-elect, Paul (Pete) Lund, Salt Lake County

Secretary, Cindy Bulloch, Iron County

Treasurer, Jennifer Roundy, Weber County

Chairman of the Board, Carol Buckley, Davis County Assessor

Board Member #1: Kris Poulson, Utah County Assessor
Board Member #2: Jim Ivie, Davis County
Board Member #3: Shirl Nichols, Juab County Assessor
Board Member #4: Gwen Rich Assessor
Board Member #5: Milt Mayhew, Washington County
Board Member #6: Jerri Paystrup, Tooele County Assessor
State Representative: Carol Buckley, Davis County Assessor
State Representative: Kris Poulson, Utah County Assessor
Education Specialist: Ron Smith, Property Tax Division

The following outgoing officers were thanked for their services:

Chairman of the Board: Gene Lambert, Summit County

Outgoing Board Members:

Esther Martinez, Weber County

Richard Swapp, Kane County Assessor

Gail DeMille, Sevier County Assessor

Outgoing State Representative, Art Partridge, Washington County Assessor

The awards presented were:

Roscoe E. Hammond Award:

Lee Brennan

Assessor of the Year:

Kris Poulson

Most Valuable Member:

James Ivie

Outstanding Appraiser:

Tren Bartlett

Outstanding Assessment Specialist-Real Property:

Tammy Melling

Outstanding Assessment Specialist-Personal Property:

Laura Acerson

Outstanding Service to the Property Tax Administration:

Ron Smith

Presidents Award:

Gene Lambert

